

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
July 25, 2011
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Jose R. Rodriguez, CPA, President; Wm. Hunter Cook, CPA, Vice President; Maria M. Lynch, Esq., Secretary-Treasurer; Barton W. Baldwin, CPA; Bucky Glover, CPA; Jordan C. Harris, Jr.; and Michael C. Jordan, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; and Buck Winslow, Manager-Licensing.

GUESTS: James T. Ahler, CEO, NCACPA; Wendy Ruggiero, CPA, NCACPA; Chris Hegarty, Esq.; and Curt Lee, Legislative Liaison, NCSA.

CALL TO ORDER: President Rodriguez called the meeting to order at 10:03 a.m.

MINUTES: The minutes of the June 20, 2011, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The June 2011 financial statements were accepted as submitted.

NATIONAL ORGANIZATION ITEMS: Messrs. Glover and Cook moved to approve the ALD/CPAVerify participation agreement with NASBA. Motion passed.

The Board discussed proposing amendments to the NASBA bylaws in the area of limiting the number of terms individuals may serve on a committee. The Executive Staff, with Legal Counsel, will draft a proposal to submit to the Board members for their review and approval.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Baldwin moved and the Board approved the following recommendations of the Committee:

Case No. C2009220 - Michael Seda - Messrs. Baldwin and Cook moved to approve the signed Consent Order (Appendix I) suspending the CPA certificate of Michael Seda. Motion passed with six (6) affirmative votes and zero (0) negative votes.

Case No. C2011075 - Richie Phillips - Approve the signed Consent Order (Appendix II).

Case No. C2011079 - Rhonda Campanile - Approve the signed Consent Order (Appendix III).

Case No. C2011081 - Terri McKee - Approve the signed Consent Order (Appendix IV).

Case No. C2011076 - James Anderson - Approve the signed Consent Order (Appendix V).

Case No. C2011084 - Martha Thomas - Approve the signed Consent Order (Appendix VI).

Case No. C2011089 - Deepa Reddy - Approve the signed Consent Order (Appendix VII).
Case No. C2011130 - Hall C. Overall - Approve the signed Consent Order (Appendix VIII).
Case No. C2011086 - Jacqueline Miller - Approve the signed Consent Order (Appendix IX).

The Board approved the following Orders (Appendix X) as consented to by the following individuals:

Case No. C201002 - Gayle G. Lang
Case No. C2011110 - Howell Branch
Case No. C2011115 - Douglas Lowder
Case No. C2011119 - Barbara McNairy
Case No. C2011121 - John W. Spann
Case No. C2011123 - Cary Whitaker
Case No. C2011114 - Jane M. Huband
Case No. C2011117 - Stacey S. Martin

Case No. C201108 - Lewis D. Akers
Case No. C2011113 - Elizabeth L. Fluharty
Case No. C2011116 - Vivian Maness
Case No. C2011120 - Jason S. Moss
Case No. C2011122 - Michelle Thompson
Case No. C2011124 - James Woodruff
Case No. C2011112 - Scott G. Cassell

Case No. C2009144 - Close the case without prejudice.
Case No. C2010024 - Close the case with prejudice and a Letter of Warning.
Case No. C2010136 - Close the case without prejudice.
Case No. C2011105 - Close the case without prejudice.
Case No. C2010216-1 and Case No. C2010216-2 - Donald K. Murphy and Donald K. Murphy and Company PC - Approve the signed Consent Order (Appendix XI).
Case No. C20085957 - Joanna L. Foster - Approve the signed Consent Order (Appendix XII).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Ms. Lynch moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

John Eric McDonald
Mark Richard Polites

Sarah Marie Putnam
Ryan Casey Van Wingerden

Original Certificate Applications - The following were approved:

Ronda Jean Beegle
Ginny Lynn Blalock
Matthew Thomas Caragher
Christine Ann Cook Carlini
John Wright Coker
Daisy Wang Colmer
Jessica Lee Coniglio
Sierra Michelle Cooley
William Udell Davis

Amy Earline Edwards
Nicole Kathleen Emanuel
Xingzi Fang
Amanda Marie Fannin
Lory Anna Farrington
Yuanyuan Feng
Karen Grace Garrison
Stephanie Gordon Good
Nicholas Jennings Hallman

Justin Edward Hendricks
Allison Elizabeth Henkel
Charles Andrew Hill
Glenn Thomas Hough Jr.
Jonathan Teel Howard
Jennifer Ann Causey Johnson
Shannon Rose Johnson
Andrew Stephen Jolley
Mary Leila Khodaparast
Brandon Roy Killian
Brian Ward Manuel
Charles McClayton Blackwell McCoy
John Eric McDonald
Jill Marie Mildenhall
Christopher Lee Olson

Brian Cabot Philbeck
Mark Richard Polites
Carrie Dale Avera Purnell
Sarah Marie Putnam
Olga Rivenbark
Phillip David Rosenbaum
Stephanie Michelle Sheaffer
Nathan Peter Snider
Bernard Everett Sochia
Kara Elyse Smeltzer Stout
Janie Beth Tart
Irka Kiel Templeton
Keith Alan Westcott
Jennifer Ruth Whichard
Ryan Casey Van Wingerden

Staff reviewed and recommended approval of the original application submitted by Jacob Daniel Lemberg. Mr. Lemberg failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Thomas Christopher West. Mr. West failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Leo Cyril Lucisano. Mr. Lucisano failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Manivan Manivong. Ms. Manivong failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Jun Hyon Yang. Mr. Yang failed to disclose pertinent information with his exam application but provided it with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Staff reviewed and recommended approval of the original application submitted by Krista Page Barnhill. Ms. Barnhill failed to disclose pertinent information with her exam application but provided it with her certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Patrick Joseph Abbott
Andrew Sample Adams
Leslie S. Alston
John Paul Barbee
Courtney Marie Bateman
Lindsey Ames Boyer
David William Briggs
Janet Marie Campbell
Emily Caroline Cashwell
Michael Lawrence Cormier
Mary Elizabeth Cowx
Zachary James DenBesten
David Lee Dixon
Diane Eastman
David Samuel Goldberg
Brian Michael Graybeal
Michael Oiro Guttoh
David Chung Ha
Donald Keith Hendrix
Bronwynne Elizabeth Henry
Jennifer Ard Hicks
Nicole Jean Kennen

Steven Merrel Martin
Jean E. McAllister
Katherine Ann Moore
Sabrina Stephens Mosley
James A. Mosrie
Carl Nagel III
Carrie Halford Neal
Christopher Patrick Nicholson
Charles Justin Palmer
Brandon Thomas Powell
Patricia Wallace Rowe
Scott Michael Sannes
Tyrone Sellars
Gelu Sherpa
Tony Ray Siceloff
James Robert Smith
Kathleen Ann Foley Snively
Marian Sherrill Steele
Justin Michael Stone
Janice Lyn Turvey
Jeffrey Thomas Wood

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Jeffrey Thomas Wood T6399
Victoria Jane Hellen T6400
Collette Marie Anderson T6401
Robert Anthony LaTourette T6402
Janice Lyn Turvey T6403
Tony Ray Siceloff T6404
Justin Michael Stone T6405
Brian Michael Graybeal T6406
David Lee Dixon T6407
Carl Nagel T6408

Scott Michael Sannes T6409
David Chung Ha T6410
Gelu Sherpa T6411
Tarah Lee Kirkpatrick T6412
Dennis Richard Price T6413
Heather Joy Edwards T6414
Brian Robert Keel T6415
Donald Jason Deane T6416
Kenneth Farr Downer T6422
Angela Michelle Konkle T6423

Abigail Elizabeth Riordan Smith T6424
Georgia Linda Baransky T6425
Michelle Oppie Gist T6426
David Troy Harris T6427
Amy Nicole Emmons Kapka T6428

Dennis Keith O'Shell T6429
Amanda Marie Black T6430
Diana Lynn Bakeberg T6431
Rick Lee Hanebutt T6432

Reinstatements - The following were approved:

Aaron Michael Bailey #33372
Clarence Edward Brooks Jr. #15165
Boyd Worth Davis #15057
Laura Wilson Freeman #25478
Erica Lynn Mezi #31539

Alice Spruill Rouse #26177
Sophia C. Schell #23760
Tina H. Smith #17332
Barry Eugene Snipes #14394
Hani Saliba Tanas #23861

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved.

Amos Johnson Chestnutt Jr. #11768
Patricia DiMaria #28097
Jennifer Wells Harkness #29009

Pier Komes #20744
Rita Duncan Price #27407

Reissuance of New Certificate and Consent Agreement - An application for reissuance of new certificate and consent agreement submitted by Sandra Weaver Hallman (#14092) was approved.

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

William D. Briggs, CPA P.C.
Fred M Cerretti, CPA PLLC

Kristen M. Steffen, CPA, PLLC
Dennis D. Toler CPA PLLC

Retired Status Applications - The Committee approved the following requests for retired status because the individuals are completely retired and do not receive any earned compensation for current personal services in any job whatsoever:

Janet Newsome Abbott #28376
John Dennis Calaway #31552
William Larry Clay #4104
Hagood Lee Curry #2913
Robert Vincent Duckworth #19214
Joan Mahoney Eidson #22663

H. Stephen Hurst #33409
Gloria Jean Moore #19168
Carolyn R. Ryals #32991
Donald H. Thompson #1768
Julius P. Timberlake III #2269

Extension Requests - The Committee approved Richard E. Martin (#12938) for extension for completion of CPE until June 30, 2011.

Examinations - The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Kristin Aldrich	Alan Cardoso
Rehan Ali	Michelle Carter
Geoffrey Andersen	Abraham Chen
Mitchell Anderson	Galina Chichlova
Hayley Arning	Sarah Christopher
Mark Arrington	Derwood Clark
James Askew	Lindsay Clark
Sally Averett	Zannoth Coffee
Megan Bailey	Aaron Cohen
Eric Barber	Corinne Cole
Tommi Barbour	Joy Coleman
Anne Barnard	Alexandria Conner
Julie Barnes	Steven Corneliussen
Mark Batchek	Christina Cox
Dennis Batres	Scott Croner
Katie Batson	John Cullingford
Stacey Baysden	Adam Dailey
Amanda Beaman	Cedric Davis
Adam Beebe	Ghyslaine Dejean
William Biney	Emily Dellinger
Gregory Bittner	Phillip Demick
Susan Blanco	Ghassan Dib
Owen Blanton	William Dooley
Jason Bowman	Suzanne Dunlow
Brandon Bracher	Ryan Dupree
Damian Branch	Catherine Eastwood
Antionette Branson	David Edgington
Bethany Breeden	Ilene Eisenrod
Nancy Breen	Charles Elliott
John Broadfoot	Desmond Ellis
James Brooks, III	Heather Emery
James Brown	Allison Emery
Samantha Burke	Jonathan Erwin
Thomas Burns, Jr	James Etchells
David Cameron	Patrick Evans
Christopher Canrobert	Hunter Fava
Christopher Capone	Darlene Floyd

Shari Frankel
Hannah Freeman
Jeffery Frick
Ashley Fry
Carolyn Fulwider
Sean Gallina
Latonya Garrison
Margaret Gelin
Sara Gold
Kristy Grady
Alexander Greer
Richard Grieder
Phillip Hale
Gihan Hanna
Geri Hare
Victoria Harris
Heather Hayes
Robert Heidel, Jr
Fredrik Helminen
Margaret Helton
Christopher Henson
Anna Hergenrader
Elizabeth Hernandez-Soriano
Nancy Higuera Lopez
Scott Hockemeyer
Christopher Hodge
Ronald Hopkins
LaToya Horton
Yuliang Hou
Tiffany Howard
Han Wen Hsu
Megan Hutchinson
Katherine Hyde
Akiko Iwamoto
Joshua Jackson
Amber Janeka
Shivani Jani
George Jauregui
Brittini Jenkins
Anna Johansson Steele
Myra Johnson
Ashlyn Jones
Robyn Jones

Stanley Jones
Robin Jordan
Patricia Jordan
Nathaniel Jordan
Gregory Journigan
Kellie Kanipe
Christopher Keene
Georgiana Koutroulakis
Danielle Kubinski
Gonca Kurt
Marie LaMonica
John Lancaster
Joseph Laskey
Timothy Lavender
Joshua Lawson
Michael Leclerc
Adam Lee
Timothy Lee
Julia Leik
Jenna Lesker
Fred Lewis, III
Carrie Love
Michael Lucisano
Hassaan Malik
Arun Malik
Erik Manko
Sean Martin
John Masters
Susanne Matthews
Erin Mayberry
David McAnally
David McCollum
Elliott McKenzie
Stephanie Meadows
Dawn Messinger
Kelly Meyers
Travis Miller
Michael Miller
Sean Mitchell
Robert Mitchell
Brooke Molineux
Jennifer Morgan
Donna Morgan

Lisa Morrow
Maaïke Mulders
Matthew Mullen
Janet Murphy
Meghan Myers
Shelley Nelsen
Austin Newlin
Jacob Nygaard
Donald Osborne
Angela Outterbridge
Andrea Pack
Kevin Page
Shalini Pai
Tara Parks
Ian Parry
Puja Patel
Amanda Patterson
Jamie Pennell
Wade Perry
Stephanie Pflum
Whitney Phillips
Adam Pierson
Kathryn Pletcher
Theresa Poole
Elise Porter
Travis Price
Brittany Priebe
Jacqueline Radovich
Laurence Ratnofsky
Ann Reinking
Shaun Respass
Stacie Rhodes
Charles Rice
Timothy Rigsbee
Victor Rivera Baires
Mary Rockecharlie
Charles Rogers
Susan Ross
James Ross
Heather Rudolph
Bartosz Ryba
Brittany Schell

Amy Schilling
Stephen Schlachter
Leighann Shi
Kimberley Simmons
Anna Smathers
Chelsea Smith
Joseph Smith
Stephanie Snyder
Amanda Spittel
David Srulevitch
Kira Staggers
Shermeca Stanton
Cynthia Stevens
Amanda Stillinger
Barbara Stutz
Kuei Fen Sun
Elsa Swenson
Amy Szalaj
Zachary Taylor
Amanda Thomas
Alan Toler
Hien Tran
Cathy Traylor
Caleb Truitt
Melissa Vachon
Stephen Vore
Adrienne Walker
Christopher Walters
Elizabeth Ward
Evelyn Virginia Ware
Lilia Warren
Jasper Warrich
Cherise Washington
Ivonne White
Maggie Whitman
Patrick Wicker
Laronda Williams
Richard Willis
Cassandra Wilson
Zornitsa Yordanov
Teresa Yurtkuran
Ai Zhong

PUBLIC HEARING: President Rodriguez called the Public Hearing to order to hear Case No. C2010022 – Robert G. Drumwright, Jr. Mr. Drumwright was not present at the hearing nor was he represented by counsel at the hearing. William Sloane, Gail Sloane, Robert N. Brooks, and J. Michael Barham, CPA, were sworn and presented testimony. Messrs. Baldwin and Cook moved to enter Closed Session without Executive Staff or the Staff Attorney present, but with Anna B. Choe, Esq., present. The Board re-entered the Public Hearing and Ms. Lynch and Mr. Cook moved to approve a Board Order (Appendix XIII) permanently revoking the North Carolina CPA certificate issued to Mr. Drumwright. Motion passed with six (6) affirmative votes and zero (0) negative votes. The entire Public Hearing is a matter of public record.

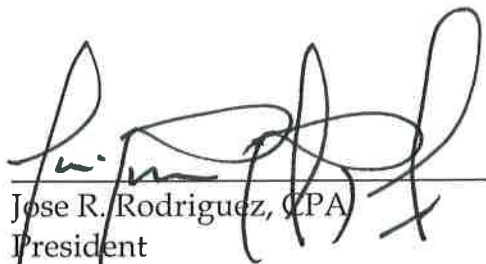
EXECUTIVE STAFF AND LEGAL COUNSEL REPORT: The Executive Staff presented the Board with a property renovation proposal (Appendix XIV) in the amount of \$135,650.29 to be funded with net assets designated for capital assets and operating expenses. Messrs. Glover and Baldwin moved to approve the project and expenditure. Motion passed with six (6) affirmative and zero (0) negative votes.

ADJOURNMENT: Mr. Jordan and Ms. Lynch moved to adjourn the meeting at 11:48 a.m. Motion passed.

Respectfully submitted:

Attested to by:


Robert N. Brooks
Executive Director


Jose R. Rodriguez, CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

CASE #: C2009220

IN THE MATTER OF:
Michael A. Seda, #27700
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following:

1. Michael A. Seda (hereinafter "Respondent") is the holder of North Carolina certificate number 27700 as a Certified Public Accountant.
2. In April of 2008, Respondent issued an unqualified opinion and audit report while providing a pro bono service for a North Carolina not-for-profit entity and failed to register a CPA firm and failed to register for peer review.
3. The audited financial statements issued by Respondent were not prepared in accordance with generally accepted accounting principles (GAAP) and did not meet the reporting requirements as set forth in SFAS No. 95, 116, and 117.
4. The working papers prepared by Respondent and the audit fieldwork performed by Respondent in support of the audit were not in accordance with generally accepted auditing standards (GAAS).
5. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2004, 2005, 2006, 2007, 2008, and 2009 CPE requirements.
6. Respondent provided the CPE certificates of completion to the Board as requested, but Respondent failed to provide the certificates of completion needed to document his fulfillment of the annual Board-approved North Carolina ethics CPE requirement for 2005, 2006, 2007, 2008 or 2009, that were erroneously reported on Respondent's annual renewal.

Consent Order - 2
Michael A. Seda

7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(9), and 93-12(9)e, and 21 NCAC 08J .0101(b), .0108(a), 08M .0105, 08N .0202(b)(4), .0203(b)(1), .0209, and .0403.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Michael A. Seda, is suspended for a period of four (4) years from the date of the approval of this Consent Order by the Board.
2. Respondent may apply for reissuance of his certificate after four (4) years from the date of this Consent Order is approved by the Board.
3. Prior to reissuance of his certificate, Respondent is required to provide the Board with evidence of completion of the eight (8) hour accountancy law course as offered by the NCACPA in a group study format, but such hours will not count toward the forty (40) hour CPE requirement for reissuance of his certificate.
4. Respondent shall remit a one thousand dollar (\$1,000.00) civil penalty to the Board within sixty (60) days of the date of the approval of this Consent Order by the Board.
5. Upon reissuance of his certificate, Respondent may not perform any audit or review of financial statements until Respondent registers to participate in a peer review program and Respondent must obtain pre-issuance review of any audits, reviews, compilation, and agreed upon procedures which

Consent Order - 3
Michael A. Seda

Respondent participates in or performs until such time as Respondent receives a pass report in a peer review on each level of the aforementioned services. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews.

6. Respondent shall reimburse the Board for the administrative costs in this matter, those cost shall be paid within sixty (60) days of the approval of this Consent Order by the Board.

CONSENTED TO THIS THE 1st DAY OF JULY, 2011.

Michael A. Seda

Respondent, Michael A. Seda

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011075

IN THE MATTER OF:
Richie D. Phillips # 27640
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 27640 as a Certified Public Accountant.
2. Respondent informed the Board on his 2009-2010 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2008 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2008 CPE requirement. Respondent failed to provide the requested documents upon additional requests. Respondent was asked again to provide certificates of completion for 2008, as well as for the years of 2004, 2005, 2006 and 2007.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent could only provide the certificates of completion needed to document sixteen (16) hours of CPE for 2004, two (2) hours of CPE for 2005, zero (0) hours for 2006, twelve (12) hours of CPE for 2007, and two (2) hours of CPE for 2008.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written.



Consent Order - 2
Richie D. Phillips

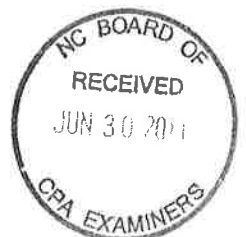
Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after five (5) years from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application, of which forty (40) hours of CPE must be in the group study format, including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.



Consent Order - 3
Richie D. Phillips

5. Respondent shall pay a two thousand dollar (\$2,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 28th DAY OF June, 2011.

Richie D. Phillips
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF July, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011079

IN THE MATTER OF:
Rhonda E. Campanile # 22302
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 22302 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, those certificates were inadequate to substantiate all CPE claimed by the Respondent.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law



1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.



Consent Order - 3
Rhonda E. Campanile

CONSENTED TO THIS THE 17 DAY OF June, 2011.

Rhonda E Campanile
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF July, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011081

IN THE MATTER OF:
Terri G. McKee # 23052
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 23052 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document a Board-approved North Carolina ethics CPE course and at least eight (8) hours of non-self-study CPE that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to



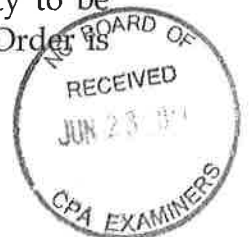
review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
Terri G. McKee

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 22 DAY OF June, 2011.

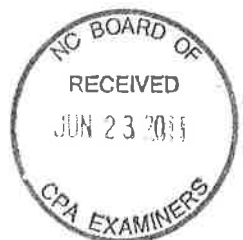
Terri G. McKee
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011076

IN THE MATTER OF:
James M. Anderson # 12597
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 12597 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document thirty-three (33) hours of CPE that Respondent claimed he earned between January 1, 2009, and June 30, 2010, as was reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Seventy-three (73) hours of CPE in the twelve (12) months preceding the application, of which thirty-three (33) hours of CPE must be in the group study format, including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
James M. Anderson

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 30th DAY OF JUNE, 2011.


Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President





NORTH CAROLINA
WAKE COUNTY

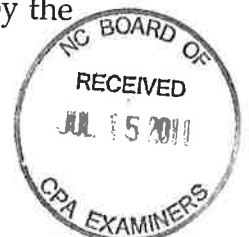
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011084

IN THE MATTER OF:
Martha B. Thomas # 27281
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 27281 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document at least eight (8) hours of non-self study CPE that Respondent claimed she earned between January 1, 2009, and June 30, 2010, as was reported on her renewal
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
Martha B. Thomas

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 12th DAY OF July, 2011.

Martha Beth Thomas
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: [Signature]
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011089

IN THE MATTER OF:
Deepa Reddy # 34068
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 34068 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Subsequent to filing her 2010-2011 renewal, Respondent realized that she had failed to obtain at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
5. Respondent took it upon herself to self-report her mistake to the Board.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

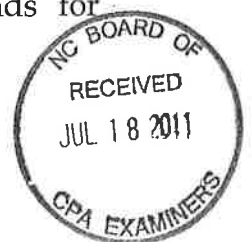


Deepa Reddy

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9) and 93-12(9)e and 21 NCAC 08J .0101(b) and 08N .0202(b)(3) & (b)(4).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after ninety (90) days from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.



Consent Order - 3
Deepa Reddy

CONSENTED TO THIS THE 15th DAY OF July, 2011.

Deepa Reddy
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

President

[Signature]



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011130

IN THE MATTER OF:
Hall C. Overall # 33256
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 33256 as a Certified Public Accountant.
2. Respondent informed the Board on his 2010-2011 individual certificate renewal (renewal) that he had obtained fifty-four (54) hours of continuing professional education (CPE) including carryforward, had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted his renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet his 2009 CPE requirement.
5. Respondent provided documentation to the Board as requested. However, the Board did not accept the documentation provided to document sixteen (16) hours of CPE that Respondent reported on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.



Consent Order - 2
Hall C. Overall

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:


1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of his certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return his certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty-two (42) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in the group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.



Consent Order - 3
Hall C. Overall

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 19th DAY OF July, 2011.

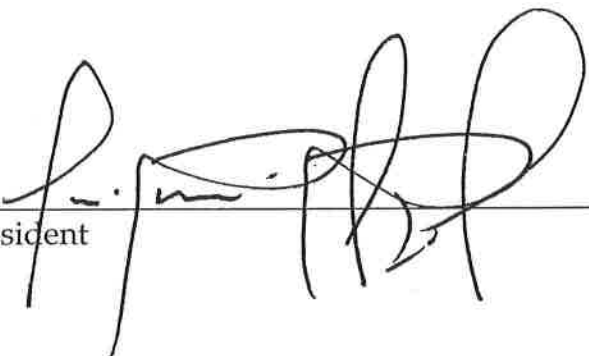


Respondent

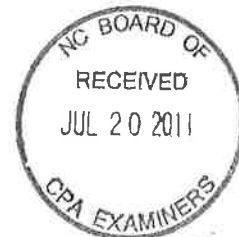
APPROVED BY THE BOARD THIS THE 25 DAY OF July, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2011086

IN THE MATTER OF:
Jacqueline R. Miller # 30394
Respondent

CONSENT ORDER



THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N.C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate to the following:

1. Respondent is the holder of North Carolina certificate number 30394 as a Certified Public Accountant.
2. Respondent informed the Board on her 2010-2011 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE), had completed an annual Board-approved North Carolina ethics CPE course, and had completed at least eight (8) hours of non-self-study CPE to meet the 2009 CPE requirement.
3. Based on Respondent's representation, the Board accepted her renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2009 CPE requirement.
5. Respondent provided the CPE certificates of completion to the Board as requested. However, Respondent failed to provide the certificates of completion needed to document thirty-five (35) of those hours.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:



1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of N.C. Gen. Stat. §§ 93-12(8b)a, 93-12(9), 93-12(9)c, and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)(3), .0202(b)(4), and .0203(b)(1).

BASED on the foregoing and in lieu of further contested case proceedings, the Board and Respondent agree to the following:

1. Respondent's application for renewal is deemed insufficient and untimely under N.C. Gen. Stat. § 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to N.C. Gen. Stat. § 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves the Consent Order if Respondent's certificate and the civil penalty required in number five (5) of this Order have been received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. Three (3) moral character affidavits, and
 - d. Forty (40) hours of CPE in the twelve (12) months preceding the application including the eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs.
 - e. Respondent shall also be required to complete an additional thirty-five (35) hours of CPE in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted to the Board within six (6) months of the date this signed Order is accepted by the Board.

Consent Order - 3
Jacqueline R. Miller

6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 29th DAY OF June, 2011.

Jacqueline R. Miller
Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____

President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2010021

IN THE MATTER OF:
Gayle G. Lang, # 14998
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Gayle G. Lang (hereinafter "Ms. Lang") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Lang failed to timely register her firm, Gayle G. Lang, CPA, PA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (a), and 08N .0213.
3. Ms. Lang subsequently provided the required firm registration, which was received by the Board on February 23, 2010.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Lang's infraction was in excess of 120 days, the appropriate penalty is \$500.00.
5. Ms. Lang has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Lang's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011108

IN THE MATTER OF:
Lewis Daniel Akers, #30735
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Lewis Daniel Akers (hereinafter "Mr. Akers") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Akers failed to timely file the annual firm registration for L. Daniel Akers, Jr., CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Akers subsequently renewed his firm registration, which was received by the Board on February 22, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Akers' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Akers has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Akers' payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011110

IN THE MATTER OF:
Howell W. Branch, #2123
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Howell W. Branch (hereinafter "Mr. Branch") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Branch failed to timely file the annual firm registration for Branch & Company, P.C., as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Branch subsequently renewed the firm registration, which was received by the Board on February 10, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Branch's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Branch has paid the civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Branch's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011113

IN THE MATTER OF:
Elizabeth L. Fluharty, #28692
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Elizabeth L. Fluharty (hereinafter "Ms. Fluharty") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Fluharty failed to timely file the annual firm registration for Elizabeth L. Fluharty, CPA as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Fluharty subsequently terminated her firm registration, which was received by the Board on February 22, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Fluharty's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Fluharty has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Fluharty's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011115

IN THE MATTER OF:
Douglas E. Lowder, #26817
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Douglas E. Lowder (hereinafter "Mr. Lowder") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Lowder failed to timely file the annual firm registration for Doug Lowder, CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Lowder subsequently terminated his firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Lowder's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Lowder has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Lowder's payment as full resolution of the aforementioned violation.

This the 25 day of July, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011116

IN THE MATTER OF:
Vivian F. Maness, #18027
Respondent

ORDER

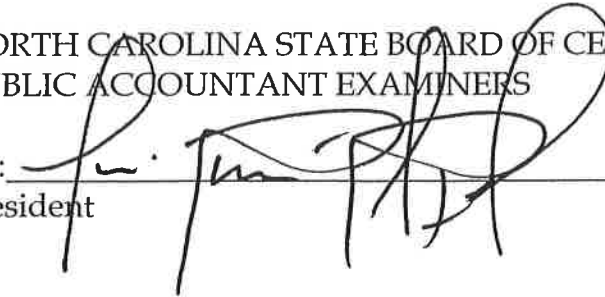
THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Vivian F. Maness (hereinafter "Ms. Maness") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Maness failed to timely file the annual firm registration for Vivian F. Maness, CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Maness subsequently renewed her firm registration, which was received by the Board on February 3, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Maness' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Maness has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Maness' payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011119

IN THE MATTER OF:
Barbara E. McNary, #23520
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Barbara E. McNary (hereinafter "Ms. McNary") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. McNary failed to timely file the annual firm registration for Barbara E. McNary, CPA as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. McNary subsequently renewed her firm registration, which was received by the Board on February 4, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. McNary's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. McNary has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. McNary's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011120

IN THE MATTER OF:
Jason Scott Moss, #34416
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

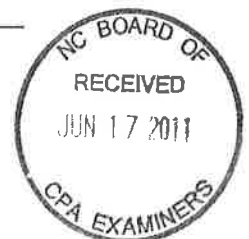
1. Jason Scott Moss (hereinafter "Mr. Moss") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Moss failed to timely file the annual firm registration for Jason Moss, CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Moss subsequently renewed his firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Moss' infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Moss has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Moss' payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011121

IN THE MATTER OF:
John Welton Spann, #31213
Respondent

ORDER

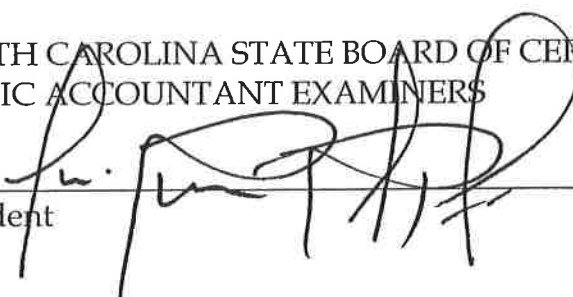
THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. John Welton Spann (hereinafter "Mr. Spann") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Spann failed to timely file the annual firm registration for John W. Spann Jr. CPA as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Spann subsequently renewed his firm registration, which was received by the Board on March 4, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Spann's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Spann has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Spann's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011122

IN THE MATTER OF:
Michelle A. Thompson, #30775
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Michelle A. Thompson (hereinafter "Ms. Thompson") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Thompson failed to timely file the annual firm registration for Michelle A. Thompson, CPA as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Thompson subsequently renewed her firm registration, which was received by the Board on February 14, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Thompson's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Thompson has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Thompson's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011123

IN THE MATTER OF:
Cary Whitaker, #1833
Respondent

ORDER



THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Cary Whitaker (hereinafter "Mr. Whitaker") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Whitaker failed to timely file the annual firm registration for Cary Whitaker, CPA, Esq., as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Whitaker subsequently renewed his firm registration, which was received by the Board on February 11, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Whitaker's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Whitaker has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Whitaker's payment as full resolution of the aforementioned violation.

This the 25 day of July, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011124

IN THE MATTER OF:
James E. Woodruff #9481
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. James E. Woodruff (hereinafter "Mr. Woodruff") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Woodruff failed to timely file the annual firm registration for James E. Woodruff, CPA, P.A., as required by N. C. Gen. Stat. 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Woodruff subsequently renewed his firm registration, which was received by the Board on February 18, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Woodruff's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Woodruff has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Woodruff's payment as full resolution of the aforementioned violation.

This the 25 day of July, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011114

IN THE MATTER OF:
Jane M. Huband, #10694
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Jane M. Huband (hereinafter "Ms. Huband") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Huband failed to timely file the annual firm registration for Jane M. Huband, CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Ms. Huband subsequently terminated her firm registration, which was received by the Board on February 24, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Ms. Huband's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Ms. Huband has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Ms. Huband's payment as full resolution of the aforementioned violation.

This the 25 day of JULY, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011112

IN THE MATTER OF:
Scott G. Cassell, #34018
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Scott G. Cassell (hereinafter "Mr. Cassell") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Mr. Cassell failed to timely file the annual firm registration for Scott G. Cassell, CPA, as required by N. C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. Mr. Cassell subsequently terminated his firm registration, which was received by the Board on February 24, 2011, within sixty (60) days of the annual firm registration deadline.
4. Pursuant to 21 NCAC 08J .0111(1), because Mr. Cassell's infraction was for a period of less than 60 days, the appropriate penalty is \$100.00.
5. Mr. Cassell has paid his civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Mr. Cassell's payment as full resolution of the aforementioned violation.

This the 25 day of July, 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2011117

IN THE MATTER OF:
Stacey S. Martin, #31965
Respondent

ORDER

THIS MATTER having come before the Board with a quorum present, and having been consented to by the Respondent, the Board finds and orders as follows:

1. Stacey S. Martin (hereinafter "Ms. Martin") is the holder of a certificate as a Certified Public Accountant in North Carolina.
2. Ms. Martin failed to timely file the annual firm registration for Stacey S. Martin, CPA, PLLC, in accordance with provisions as required by N.C. Gen. Stat. § 93-12 (7b) and 21 NCAC 08J .0108 (b) and (g), and 08N .0213.
3. On February 3, 2011, the North Carolina Secretary of State's office filed Articles of Dissolution for Stacey S. Martin, CPA, PLLC, with the effective date of dissolution as August 31, 2010. Ms. Martin never informed the Board of the dissolution of her firm.
4. Pursuant to 21 NCAC 08J .0111(1), because the Board discovered evidence of the dissolution within 60 days following the firm registration deadline, it has chosen to impose the minimum civil penalty of \$100.00.
5. Ms. Martin has paid her civil penalty and consents to the entry of this Order and has waived any right to a hearing.
6. The Board members present, representing a quorum of the Board, have decided to accept Martin's payment as full resolution of the aforementioned rules violation.

This the 25 day of JULY 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: C2010216-1 and C2010216-2

IN THE MATTER OF:
Donald K. Murphy, #24293
Murphy and Company PC
Respondents

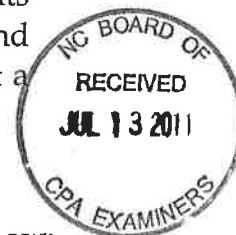
CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to North Carolina General Statute (N. C. Gen. Stat.) § 150B-41, the Board and Respondent stipulate the following Findings:

1. Donald K. Murphy (hereinafter "Respondent Murphy") is the holder of North Carolina certificate number 24293 as a Certified Public Accountant.
2. Murphy and Company PC (hereinafter "Respondent Firm") is a registered certified public accounting corporation in North Carolina. At all relevant times, Respondent Murphy has served as the principal shareholder of Respondent Firm, and has been individually responsible for the conduct of Respondent Firm.
3. In February of 2002, Board staff approved and authorized Respondent Murphy to offer services to North Carolina clients through Respondent Firm.
4. During the period from 2002 through 2010, Respondent Murphy and Respondent Firm issued at least twenty-four (24) audit reports as a CPA and CPA firm to North Carolina clients through a firm name other than that of Respondent Firm.
5. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative



Consent Order - 2
Donald K. Murphy
Murphy and Company PC

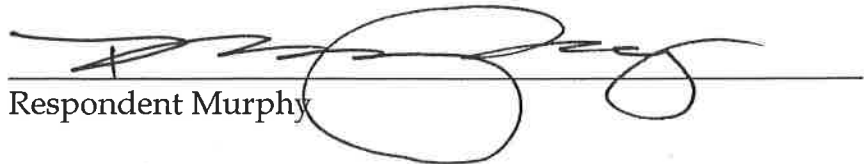
Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above constitute violations of N. C. Gen. Stat. §§ 93-5, 93-12 (9), and 93-12 (9) e and 21 NCAC 08N .0203 (a), .0302 (a), and .0307 (a).

BASED on the foregoing and in lieu of further proceedings under N. C. Gen. Stat. §§ 150B-38 *et seq.*, and 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. Respondents are censured.
2. Respondents shall remit, with the signed Order, a two thousand dollar (\$2,000.00) civil penalty

CONSENTED TO THIS THE 5th DAY OF July, 2011.



Respondent Murphy

DONALD K. MURPHY
Individual authorized to sign on behalf of Respondent Firm

APPROVED BY THE BOARD THIS THE 25 DAY OF July, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C20085957

IN THE MATTER OF:
Joanna L. Foster, #30437
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (Board) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 30437 as a Certified Public Accountant.
2. A home buyer (hereinafter "Buyer"), through the Buyer's attorney, or the Attorney, as agent for the Buyer, engaged Respondent to review billings and other financial information being provided to the Buyer by their home builder (hereinafter "Builder"). The Buyer and Buyer's attorney expected Respondent to treat as confidential the fact that Respondent was engaged as part of an investigation to review the Builder's billings and other financial information for purposes of potential litigation. The existence of the investigation was not otherwise known or generally available to Respondent. It was confidential client information regardless of whether the Buyer or the Buyer's attorney was Respondent's client.
3. Upon receiving the financial documentation from the Buyer or Buyer's attorney, Respondent realized that the Builder was also one of Respondent's clients.
4. Respondent notified the Buyer's attorney of her conflict of interest and withdrew from the engagement.
5. Respondent, without the consent of the Buyer or the Buyer's attorney, subsequently disclosed to the Builder the confidential client information that Respondent had been engaged to review the Builder's billing and financial records for purposes of potential litigation. Respondent made the disclosure without identifying the name of the Buyer, but the Builder deduced the identity of the Buyer.

Consent Order - 2
Joanna L. Foster

6. Respondent asserts that prior to making that disclosure, Respondent sought advice from another CPA, and the AICPA hotline, regarding her ethical obligations under the circumstances, and that the other CPA, and the AICPA hotline, expressed the belief that she had a duty to disclose.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent, the Board has the authority to impose discipline upon the Respondent and to impose a civil monetary penalty.
2. In the context of a forensic accounting engagement, Respondent's disclosure of the confidential client information would constitute a violation of 21 NCAC 08N .0205.
3. Respondent's consultation with another CPA, and the AICPA hotline, constitutes some evidence that Respondent made a good faith effort to ascertain her ethical responsibility. The better practice would have been for Respondent to have consulted with the Board staff prior to the disclosure.

BASED on the foregoing, the Board and Respondent agree to the following Order:

1. Respondent's disclosure was a violation of Rule 21 NCAC 08N .0205, but the violation was mitigated by her good faith effort to ascertain her ethical responsibility under the circumstances.
2. Respondent is not disciplined.

Consent Order - 3
Joanna L. Foster

CONSENTED TO THIS THE 21st DAY OF July, 2011.


Respondent

APPROVED BY THE BOARD THIS THE 25 DAY OF JULY, 2011.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2010022

IN THE MATTER OF:
Robert G. Drumwright, Jr., #11712
Respondent

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on July 25, 2011, that:

FINDINGS OF FACT

1. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. In October 2009, Respondent's certificate was forfeited for his failure to renew. Respondent Drumwright failed to timely return the forfeited certificate despite the Board's requests.
8. On February 15, 2010, the Board received a third party complaint from one of Respondent's clients alleging that the Respondent failed to, among

other things, competently prepare individual and corporate tax returns for a client; timely file tax extensions and returns; and provide client information to the client's successor accountant.

9. Respondent Drumwright failed, on at least three (3) occasions, to respond to Board inquiries regarding the third party complaint.
10. Due to the seriousness of the allegations made in the third party complaint and, also, due to Respondent's failure to timely respond to those allegations, the Board issued an "Emergency Order for Revocation and Notice" on October 21, 2010.
11. Despite the forfeiture of his certificate in 2009, and the revocation of his certificate in 2010, Respondent continued to identify himself as a CPA through at least February 2011.
12. On September 24, 2007, the Internal Revenue Service (IRS) filed a tax lien in the amount of \$4,376.73 against Respondent for his failure to pay payroll taxes for the tax period ending September 30, 2002.
13. On September 24, 2007, the IRS filed a tax lien in the amount of \$1,972.08 against Respondent for his failure to pay payroll taxes for the tax period ending June 30, 2006.
14. On September 24, 2007, the IRS filed a tax lien in the amount of \$80.63 against Respondent for his failure to pay payroll taxes for the tax period ending December 31, 2006.

CONCLUSIONS OF LAW

1. Per North Carolina General Statute (N.C. Gen. Stat.) § 150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC). Pursuant to N.C. Gen. Stat. § 93-12(9), the Board has the authority to impose discipline upon the Respondent and Respondent's certificate, and to impose civil monetary penalties.

Board Order - 3
Robert G. Drumwright, Jr.

3. By failing to timely respond to the Board's demands that he return his certificate and that he respond the third party complaint, Respondent violated 21 NCAC 08N .0201 and .0206.
4. By continuing to represent himself to be a CPA following his forfeiture of his certificate and also following the revocation of his certificate by the Board, Respondent violated 21 NCAC 08N .0201, .0202(a), .0202(b)(9), .0203(a), .0203(b)(1), .0203(b)(3) and .0213.
5. By failing to pay payroll taxes, Respondent violated 21 NCAC 08N .0201, .0203(a) and .0207. The subsequent lien filings against Respondent constitute violations of 21 NCAC .0204.
6. By failing to timely or accurately file the third party complainants' individual and corporate taxes and by failing to adequately assist their successor accountant, Respondent violated 21 NCAC 08N .0201, .0203(a), .0207, .0211 and .0212.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent Robert G. Drumwright, Jr., is hereby permanently revoked.
2. Respondent shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon his permanently revoked North Carolina certificate

This the 25th day of July 2011.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____
President

MEMORANDUM

DATE: July 12, 2011

TO: Board

FROM: Robert N. Brooks and J. Michael Barham, CPA

RE: Proposal for Property Renovation Project

The Board purchased the building in 1999 and shortly after did renovations to complete a new Board meeting room, enhance the entrance hall, reception area and old Board meeting room. A small office was converted into the current kitchen/break room. In 2007 the rental space, Suite 102, was upgraded after the tenant of twenty three years relocated. Mike and I wish to propose a renovation project to upgrade our property. This will be an extensive project which will take approximately six months to complete all proposed renovations. We recommend funding the property renovation project with net assets designated for capital assets and operating expenses. The majority of renovations can be capitalized.

The proposed project will consist of the following:

- Office enhancements
- Bathroom refitting
- Cubicle/workspace construction
- Kitchen enhancement
- Office lighting replacement
- Parking lot lighting
- Window treatments
- HVAC system cleaning
- Parking lot enhancement
- Landscaping removal and replacement
- Power wash windows and building

Please see the attached detailed description of the proposed renovations and projected costs. The projects are listed in the order that they will be begun and completed. The building renovations part will take approximately 60 days. The office lighting and parking lot lighting part can begin as soon as the fixtures are in and can be done while the building renovations are being done. Because it will be more than 90 days before the parking lot enhancements and landscaping can be begun, the projected costs may change. We are requesting approval of all projects, \$135,650.29, except those two at this time. Thank you.

Building Renovations	\$109,678.00
<ul style="list-style-type: none"> • Office and workplace enhancements include preparing walls for painting, painting all walls, painting ceiling grids, replacing ceiling tiles, staining all doors, and removal and installation of new base and carpet. • Bathroom refitting include removal of and replacement all tile, vanities, fixtures, toilets, and partitions and removal of the wall coverings and painting of the walls. • Removal of the carpet and installation of a vinyl tile in the kitchen/break area and additional cabinet • Cubicle/workspace construction will include replacing the cubicles with a five foot wall configured like the cubicles with the electrical, telephone and computer wiring in the walls and workspace shelving in receptionist office 	
Office lighting replacement	17,984.26
<ul style="list-style-type: none"> • Replace lighting fixtures in entire building 	
Parking Lot lighting	1,200.00
<ul style="list-style-type: none"> • Repair parking lot lighting fixtures and poles or replace parking lot lighting pole 	
Window treatments	3,270.03
<ul style="list-style-type: none"> • Replace existing and missing window blinds with new vertical window blinds 	

HVAC system cleaning

- Clean and sanitize the three HVAC systems on roof, the supplies, returns, boots, and duct lines 3,043.00

Parking Lot repairs

8,775.00

- Repair asphalt including saw cutting , excavating and installing new asphalt in broken areas, filling all crack areas, sealcoating the entire parking lot and re-stripping the parking spaces

Landscaping removal and replacements

10,975.00

- Remove all existing plants and trees, except two maples and dogwood
- Remove tornado damaged trees and thin outgrowth and trees from the rear of the building
- Replanting all foundation and island plants
- Till and grade front lawn and sod with grass
- Mulch all plant beds

Power wash and clean exterior of building

475.00